

**IN THE ABSTRACT OF THE DISCLOSURE:**

Please amend replace the abstract as follow with the following new abstract:

**ABSTRACT OF THE DISCLOSURE**

~~A technique capable of forming plural~~ Plural elements forming a high frequency device in one chip ~~is~~ are provided by forming a resistor element and the lower electrode of a capacitor element from one identical polycrystal silicon film over a substrate<sub>i</sub>; forming the gate electrode of a power MISFET, ~~the~~ upper electrode of the capacitor element, ~~the~~ gate electrode of an n-channel type MISFET and ~~the~~ gate electrode of a p-channel type MISFET from an identical polycrystal silicon film different from the other polycrystal silicon film ~~described above~~ and a WSi film<sub>i</sub>; forming a capacitor element having ~~an~~ a wiring formed on a silicon oxide film deposited over the substrate as a lower electrode and ~~an~~ a wiring formed on the silicon oxide film as the upper electrode in the region MIN<sub>i</sub>; forming a spiral coil ~~comprising an wiring~~ in a region IND using an aluminum alloy film identical with that deposited on a silicon oxide film ~~deposited on the silicon oxide film~~<sub>i</sub> and forming a bonding pad ~~comprising an wiring~~ in a region PAD.